ATTENTION

Probate cases on this calendar are currently under review by the probate examiners. Review of some probate cases may not be completed and therefore have not been posted.

If your probate case has not been posted please check back again later.

Thank you for your patience.

Dept. 303, 9:00 a.m. Wednesday, January 8, 2014

1 Raymond A. Carranza Jr. (Estate) Case No. 01CEPR00452

Atty **Kruthers, Heather (for Administrator/Public Administrator)**

Report of Administrator of Insolvent Estate; Request for Discharge

DOD: 2/9/1996		
Cont. from		
	Aff.Sub.Wit.	
✓	**Verified**	
	Inventory	
	PTC	
	Not.Cred.	
✓	**Notice of Hrg**	
✓	**Aff.Mail**	W/
	Aff.Pub.	
	Sp.Ntc.	X
	Pers.Serv.	
	Conf. Screen	
	Letters	
	Duties/Supp	
	Objections	
	Video Receipt	
	CI Report	
	9202	
✓	**Order**	
	Aff. Posting	
	Status Rpt	
	UCCJEA	
	Citation	
	FTB Notice	

PUBLIC ADMINISTRATOR was appointed as Administrator, with full IAEA authority on 6/19/2001.

Letters issued on 6/19/2001.

Inventory and Appraisal filed on 8/8/2001 shows the estate valued at $216,606.57 consisting of a default judgment of Raymond Carranza v. Joe Guerra, et al. Santa Clara County Superior Court case no. 720015 dated 8/8/1996.

Department of Health Services filed a creditor's claim in the amount of $7,335.22 on 9/4/01.

Petitioner states states this case was referred to the Public Administrator by Attorney Richard Hyppa from Tracy CA. Attorney Hyppa represented the decedent in a 1992 Santa Clara County matter involving "swindle" of real property.

On 1/27/2002, Deputy Public Administrator Nina Acosta appeared in Court for a Settlement Conference. No settlement was reached and the case was set for trial the following week. On 2/12/2002 Mr. Hyppa sent an email to the Public Administrator stating that the Judge had decided against him.

If the judgment had been awarded, it would have been the sole asset of the estate. Therefore, the Public Administrator never had control of any other assets, and the estate remains insolvent.

Deputy Public Administrator Noe Jimenez called Attorney Hyppa, who reported that the case was essentially lost due to the statute of limitations.

The Public Administrator requests to have this estate dismissed and he be discharged. There were never any assets to marshal, so no accounting is required.

NEEDS/PROBLEMS/COMMENTS:

1. Need proof of service of the Status Report on Department of Health Service pursuant to the Request for Special Notice filed on 8/29/2001.

2. Need proof of service of the Notice of Hearing on Tino Carranza, brother/heir.

Reviewed by: KT

Reviewed on: 1/7/14

Updates:

Recommendation:

File 1 – Carranza

2 **John Miranda (CONS/PE)** **Case No. 05CEPR00695**

Atty **Kruthers, Heather H (for Petitioner/Conservator Public Guardian)**

(1) Second and Final Account and Report of Conservator (2) petition for Allowance of Compensation to Conservator and Attorney

DOD: 9/3/13			**PUBLIC GUARDIAN**, Conservator, is petitioner. Account period: 2/6/07 – 9/3/13 Accounting - **\$26,890.97** Beginning POH - **\$1,639.97** Ending POH - **\$1,970.59** Subsequent account period: 9/4/13 – 10/4/13 Accounting - **\$6,768.54** Beginning POH - **\$1,970.59** Ending POH - **\$3,121.46 (cash)** Conservator - **\$732.72** (3.32 Deputy hours @ \$96/hr and 5.50 Staff hours @ \$76/hr) Attorney - **\$1,250.00** (per Local Rule) Bond fee - **\$175.00** (o.k.) **Petitioner prays for an Order:** 1. Approving, allowing and settling the second and final account. 2. Authorizing the conservator and attorney fees and commissions 3. Payment of the bond fee 4. Payment of remaining estate on hand to the Department of Health Services in partial satisfaction of their creditor's claim.	**NEEDS/PROBLEMS/COMMENTS:**	
Cont. from					
	Aff.Sub.Wit.				
✓	**Verified**				
	Inventory				
	PTC				
	Not.Cred.				
✓	**Notice of Hrg**				
✓	**Aff.Mail**	W/			
	Aff.Pub.				
✓	**Sp.Ntc.**	W/			
	Pers.Serv.				
	Conf. Screen				
	Letters				
	Duties/Supp				
	Objections				
	Video Receipt				
	CI Report				
	9202				
✓	**Order**				
	Aff. Posting			**Reviewed by: KT**	
	Status Rpt			**Reviewed on: 1/7/14**	
	UCCJEA			**Updates:**	
	Citation			**Recommendation:**	
	FTB Notice			**File 2 – Miranda**	

4 John R. Panzak (Estate) Case No. 10CEPR00505

Atty Shekoyan, James E., of Baker Manock & Jensen (for John R. Panzak, Jr., *Deceased* Executor;
Atty Risner, Randy, sole practitioner (for Objector Gordon Panzak, Beneficiary)

First and Final Account of Deceased Personal Representative (PC 10953)

DOD: 3/12/2010		
Cont. from 090413, 091813, 110613		
	Aff.Sub.W	
✓	**Verified**	
✓	**Inventory**	
✓	**PTC**	
✓	**Not.Cred.**	
✓	**Notice of Hrg**	
✓	**Aff.Mail**	
	Aff.Pub.	
	Sp.Ntc.	
	Pers.Serv.	
	Conf. Screen	
	Letters	
	Duties/S	
✓	**Objection**	
	Vid Rcpt	
	CI Report	
✓	**9202**	
✓	**Order**	
	Aff. Post	
	Status Rpt	
	UCCJEA	
	Citation	
✓	**FTB Notice**	

JAMES E. SHEKOYAN, legal representative for **JOHN R. PANZAK, JR.**, Executor appointed on 8/11/2010, is Petitioner.

<u>Account period: 3/12/2010 – 2/15/2013</u>

Accounting	-	**$620,182.86**
Beginning POH	-	**$575,843.31**
Ending POH	-	**$558,887.37**

(POH consists of brokerage account and vehicle.)

Executor	-	**not requested**
Attorney	-	**not requested**
Costs	-	**$1,765.86**

(filing fees, publication, certified copies; research by runner; parking fees and travel/mileage to Court)

Petitioner states:

- Most of Decedent's assets were in the **JOHN R. PANZAK LIVING TRUST**, which are not part of the probate estate;
- **GORDON PANZAK**, son, filed two litigation matters between himself and the deceased personal representative, **JOHN PANZAK, JR.**, as the Executor of the estate; one of the litigation matters involves the probate estate; the second matter is a civil litigation action filed by Gordon Panzak (Case #11CECG00789) regarding the Decedent's trust and trust assets;
- John Jr. was prepared to commence trial in the civil litigation action, which was scheduled to begin on 12/12/2012; however, on 12/6/2012, Gordon dismissed this case without prejudice, and on the same day, he filed a new civil litigation action in Case **#12CECG03842**, citing the same causes of action grievances as alleged in the action he just dismissed;

~Please see additional page~

NEEDS/PROBLEMS/COMMENTS:

<u>Page 18</u> is the related matter of the John R. Panzak Living Trust, Case #13CEPR00196.

<u>Continued from 11/6/2013</u>. *Minute Order* states Mr. Paloutzian is appearing specially for Attorney James Shekoyan.

<u>Note:</u> Court records show the Case Management Conference in Case **#12CECG03842** was continued to 10/15/2013, citing the reason "service." Entry for 10/15/2013 states Order to Show Cause hearing was set for 12/19/2013 at 10:00am in Dept. 401 for plaintiff for failure to serve. Entry for 12/18/2013 states Motion for Continuance granted; OSC scheduled for 12/19/2013 is now rescheduled to **<u>02/27/2014</u> at 10:00 am in Dept. 401** per plaintiff request.

<u>Note</u>: *Letters of Administration with Will Annexed* issued to the Public Administrator on 6/3/2013. Court may set status hearing for the filing of the final account of the successor personal representative on **<u>Friday, August 8, 2014</u>, at 9:00 a.m. in Department 303.**

~Please see additional page~

Reviewed by: LEG

Reviewed on: 1/7/14

Updates:

Recommendation:

File 4 – Panzak

Petitioner states, continued:

- The issues in the civil litigation matter are entwined with the issues in the probate estate; as soon as the civil litigation is resolved, John Jr. intended to close the probate estate;
- **SHARON PANZAK**, spouse of John Jr., petitioned this Court to become the successor personal representative citing conflicts of interest in the appointment of Gordon, who also petitioned this Court to be appointed as personal representative;
- On 4/29/2013, the Court appointed the **PUBLIC ADMINISTRATOR** as the successor personal representative of this estate;
- All claims filed with the Court or presented against the estate, consisting of claims by Gordon Pazak filed 12/8/2010 for claims such as rent waste, damage to property, conversion of truck, ½ interest in Santa Cruz real property, and various other items of personal property, totaling **~$1,582,940.00**, were rejected on 2/28/2011;
- The sole beneficiary of the estate is the **JOHN R. PANZAK LIVING TRUST**; Gordon has received the distributions he was entitled to under the terms of the Trust; the remaining assets of the Trust estate are distributed solely to John R. Panzak, Jr.;
- When John Jr. opened the estate brokerage account, he arranged to have the dividends paid into the account distributed to him monthly *(please refer to Schedule D, Distributions to Beneficiary)*; Schedule D shows dividends from pre-August/2010 to 2/15/2013 distributed to John Jr. in the sum of **$61,168.76**;
- John Jr. was entitled to receive the dividends through the Trust estate; additionally, John Jr. was paying the Decedent's bills and probate administration expenses from these assets;
- **Petitioner requests approval of the monthly distributions to John Panzak, Jr.**

Petitioner prays for an Order:

1. Settling, allowing and approving the First and Final Account of the attorney for the deceased personal representative;
2. Confirming and approving all acts and proceedings of the deceased personal representative, including the monthly distributions of the dividends paid to himself totaling **$61,168.76**; and
3. Authorizing and directing the successor personal representative to pay to Baker Manock & Jensen the sum of **$1,765.86** for costs advanced to the estate.

NEEDS/PROBLEMS/COMMENTS, continued:

Note: The devisee of the estate pursuant to Decedent's Will admitted to probate on 8/11/2010 is **JOHN R. PANZAK, JR**., Trustee of the **JOHN R. PANZAK LIVING TRUST**. *Petition* states the remaining assets of the Trust estate are distributed solely to John R. Panzak, Jr. It appears John R. Panzak, Jr. has received payments of **$61,168.76** from this Decedent's estate prior to court order approving such payments in contravention of Probate Code §§ 11603(a), 11640, and 11641.

Note: *Petition* requests reimbursement of **$9.72** for parking expenses and mileage to Court, and **$36.00** for research by a runner service, which pursuant to Local Rule 7.17(B)(3), (5) and (7) are not reimbursable costs, such that the total cost reimbursement amount should be **$1,720.14**. Proposed order has been interlineated to reflect costs allowed of **$1,720.14**.

~Please see additional page~

***Beneficiary's Objections to Inventory and Appraisal and Beneficiary's Objections to First and Final Accounting, and Declaration in Support* filed by GORDON PANZAK on 9/3/2013 states:**

- John Panzak, Sr. died on 3/12/2010; John Panzak, Jr., became Executor of the estate [on 8/11/2010], and in turn died on 2/15/2013;
- No inventory and appraisal was filed until November of 2012, when the Court ordered it to be done;
- The account filed with the Court was not furnished to Beneficiary Gordon Panzak; no accounting was filed until the one presently before the Court;
- Gordon is a named beneficiary of the estate, and was entitled to copies of the accounting and notice of actions by the Executor; none were given;
- In reviewing the November 2012 documents filed with the Court, the Executor lied by declaring that the only beneficiary of the estate was the **JOHN PANZAK TRUST**; both John R. Panzak, Jr., and Gordon Panzak were to share the personal property of the estate;
- John Panzak, Jr., sold the pick-up truck which is the subject of a separate creditor's claim and action by Charles Panzak;
- The current *First and Final Accounting* shows that John R. Panzak, Jr., **embezzled** *[partial emphasis in original]* the proceeds from the sale, thereby committing a felony under Penal Code § 484, et seq.
- It is a fair inference that the remaining personal property was also embezzled by John R. Panzak, Jr., since it was not listed;

- **Inventory and appraisal and *First and Final Accounting* are incomplete** and were presented so with intent to defraud the Court, the Beneficiary, and to cover up the theft of certain property and funds; John Panzak, Sr., died in possession of the following property which is not reflected in either document:
  1. At least one Savings Account;
  2. At least one Checking Account;
  3. At least one Certificate of Deposit;
  4. Antique furniture;
  5. Guns;
  6. A new pick-up truck (the inventory shows the truck is still in the estate, when in fact it was sold and the proceeds were embezzled).

- ***First and Final Accounting* contains many grievous lies** in the narrative part, as follows:
  1. Paragraph 5 omits the numerous items stated in this objection, and hence is false and fraudulent by omission;
  2. Paragraph 11 states all debts of Decedent have been paid; where is the accounting? What debts? How much? When Paid? The Accounting filed in November 2012 stated all debts of Decedent had been paid as of November 2012 if not sooner, yet the excuse given in Paragraph 26 for the Executor's embezzlement is that the money was needed to pay the Decedent's expenses; if they were paid in November, clearly the last 4 payments to John Panzak, Jr., listed in Schedule D are embezzled funds since all expenses of John Panzak Sr. were paid no later than October 2012; the last payment was made on the same date John Panzak, Jr. lay on his deathbed and is highly questionable;

~Please see additional page~

***Beneficiary Gordon Pazak's Objections* filed 9/3/2012, continued:**

- ***First and Final Accounting* contains many grievous lies, continued:**

3. Paragraph 15 states all taxes were paid; there is no accounting of those funds;
4. Paragraph 17 states John Panzak, Sr. had accounts in interest-bearing accounts when he died; where are the accounts? Paragraph 17 is ambiguous in that "John" could refer to the Executor John Panzak, Jr. as opposed to Decedent; the trust accounts set up should be included in the account and inventory, especially in light of the embezzlement;
5. Paragraph[s 19 and 20] restate the same lie that has been published by John Panzak Jr. and his lawyers several times in these proceedings [that the beneficiary of the estate is the successor trustee of the **JOHN R. PANZAK LIVING TRUST**]; why do they persist in that lie? Gordon Panzak is a beneficiary of the estate;
6. In Paragraph 20, Attorney Shekoyan tries to cover up a massive embezzlement by John Panzak, Jr. by creating a series of lies and by blurring the distinction between John Panzak Sr, the Decedent, and John Panzak, Jr., the Executor;
   (a) The Estate and Trust *[emphasis in original]* are the subjects of litigation on Creditor's Claims that exceed the value of the combined entities; NO *[emphasis in original]* distribution to any beneficiary should have been made while the issue is pending; any such transfer is, per se, done with the intent to defraud Creditors;

   (b) Attorney Shekoyan refers to "John" as opening a Merrill Lynch Account; again, does he mean John Panzak Sr. or John Panzak Jr.? No Merrill Lynch Account is listed in the inventory or the accounting; In Paragraph 5, Attorney Shekoyan states the Merrill Lynch account was in the estate and set up by John Panzak, Sr., not John Panzak Jr., but neither account is listed;
   (c) John Panzak, Jr. had a right to set up a probate trust account and pay the Decedent's bills; he did not have a right to embezzle the funds to himself; no accounting has been done for those expenses or of any Estate Trust Account; there was never a petition for distribution from the estate to John Panzak, Jr. or any other person;
   (d) Per the account filed in November 2012, there were no longer any expenses of John Panzak Sr. to pay; at least the last 4 payments of Schedule D were therefore embezzled;

- **Litigation:** The Estate was engaged in litigation for over a year; no claim for those attorney fees has been made; the estate would be the entity to pay the fees;
- The Will of Decedent does not *[emphasis in original]* allow for the hiring of an attorney for litigation;
- The Trust of the Decedent does not allow for the hiring of an attorney for litigation;
- The proper procedure would have been for the Estate and/or Trust to file a petition for instructions in regards to the litigation before incurring the expenses;
- This would have brought the matter to the direct scrutiny of the Court and would have assisted in a rapid conclusion to the litigation by Settlement; this was not done;
- It is obvious that Shekoyan and Paloutzian conspired to prolong the litigation and to have John Panzak Jr. launder the money to them;
- On 3 separate occasions, Paloutzian referred to John R. Panzak, Jr. in his personal capacity *[emphasis in original]* as his client, as opposed to John Panzak Jr.'s status as Executor or Trustee; this shows the funds embezzled by John Panzak Jr. went to Paloutzian as fees bypassing the Estate and Court scrutiny;

~Please see additional page~

***Beneficiary Gordon Pazak's Objections* filed 9/3/2012, continued:**

Litigation, continued:

- The payments to John Panzak, Jr., listed in Schedule D start with the commencement of litigation; the sum total is close to the amount of attorney fees due Paloutzian;
- No claim or lien for fees due to the litigation is reflected in the documents filed; Shekoyan states they have been paid, yet they are not reflected in those documents; no petition for instructions was filed; no lien for fees was filed; no petition for distribution from the Estate was filed *[emphasis in original];*
- The money goes to John Panzak Jr. and is laundered to Shekoyan and Paloutzian to avoid Court scrutiny and to defraud Creditors and needlessly prolong litigation;
- Schedule D and Paragraph 20 reflect a preferential payment to a beneficiary in deference to creditors and to avoid scrutiny of the Court and without Court permission;
- The pick-up truck payment listed on Schedule D should in no way be ratified by the Court as the Court would become accessory after the fact to the commission of the felony of embezzlement by John Panzak, Jr., which was done with the connivance of his attorneys Shekoyan and Paloutzian.

Beneficiary Gordon Panzak prays that the Court:

1. Reject the Inventory and appraisal;
2. Order that the missing assets be located, inventoried and appraised;
3. Reject the First and Final Accounting;
4. Order all accounts, assets, transactions and supporting documents be produced;
5. Order that the Public Administrator and/or Beneficiary be authorized to audit the accounts of the Estate of John Panzak, Sr., including the documents showing payments of attorney fees to Baker, Manock & Jensen for litigation;
6. Order that the Public Administrator and/or Beneficiary be authorized to examine all financial records of John Panzak, Jr. from 3/12/2010 to present;
7. Order that no fees or costs be authorized to Shekoyan given the false and fraudulent manner in which the accounting and inventory were presented.

Note: *Proof of Service* filed 9/3/2013 by Gordon Panzak shows a copy of the *Beneficiary's Objections* was served on Attorney James Shekoyan and the Public Administrator on 9/3/2013.

~Please see additional page~

***Supplement to Beneficiary's Objections to Inventory and Appraisal; and Beneficiary's Objections to First and Final Accounting; and Declaration in Support* filed by GORDON PANZAK on 11/1/2013 states:**

- All prior statements of facts and objections filed in the *Beneficiary's Objections to Inventory and Appraisal; and Beneficiary's Objections to First and Final Accounting; and Declaration in Support* on 9/3/2013 are incorporated herein by reference and made a part of these pleadings *[emphasis in original]*;
- In addition to the previous filed objections, the Petitioner supplements his pleadings as follows (John Panzak, Sr. will be referred to as "Senior: and John Panzak Jr., will be referred to as "Junior"): Noting that none had been filed since March 2012, the Court on the fall of 2012 ordered Junior to file an accounting of the Estate assets and an inventory and appraisal; the hearing was set for 9/7/2012;
- Attorney Shekoyan did not appear, Junior did not appear *[emphasis in original]*; Sharon Panzak was a stranger to the estate and has no authority by law to appear; a reasonable inference can be drawn that either Attorney Shekoyan or Junior or both share confidential estate information with Sharon Panzak, thereby waiving Attorney/Client Privilege and breaching the Executor's Fiduciary Duty of loyalty to the Estate;
- The Accounting (page 3) stated that all debts of the Decedent had been paid; no dates were given, but the reasonable inference is that they were paid no later than 9/7/2013;
- The documents further state, that the income taxes have been paid, giving rise to an inference that both Attorney Shekoyan and Junior were aware of an approved the last tax returns of Senior; the previous tax returns clearly showed 10 bank accounts owned by Senior which were not shown in the inventory and appraisal or the accounting;
- The document states in Item 19 that "No advance distributions have been made";
- The documents were signed by Attorney Shekoyan and Junior;
- There was no disclosure that Junior was terminally ill and was unable to perform his duties;
- On 1/11/2013, a status hearing was held for a Report of the Personal Representative;
- Again, there was no disclosure that Junior was terminally ill and was unable to perform his duties;
- Language in the report states that Junior "is and has been duly qualified as personal representative of the estate"; again, no notice to the Court of terminal illness, the fact that he was in hospice, or the fact that Sharon Panzak appeared for Junior on 9/7/2012 because Junior could no longer perform his duties;
- The report states on Page 4 that the Estate has only a single asset – the Merrill-Lynch account;
- No notice of the proceedings was given to Gordon Panzak, personally, or as a creditor, or as an attorney for litigant/Creditor, Charles Panzak;
- The Personal Representative of the Estate of Junior, Sharon Panzak, failed to file an account in 60 days after the Executor's death;
- Attorney Shekoyan had the cooperation of his new client, Sharon Panzak, when he filed petitions to take over the Estate of Senior and presumably could have gotten any financial document from the estate of Senior upon request;
- Steven German, CPA, had done Senior's income taxes and was familiar with all of Senior's financial holdings; a simple request by Attorney Shekoyan to Mr. German would have filled in gaps in information.

~Please see additional page~

***Supplement to Beneficiary's Objections to Inventory and Appraisal; and Beneficiary's Objections to First and Final Accounting; and Declaration in Support* filed by GORDON PANZAK on 11/1/2013, continued:**

- **Breach of Fiduciary Duty by Junior:** Junior has breached various fiduciary duties imposed on him by law and of which he was made aware when he signed the Statement of Duties and Responsibilities, including *[citations omitted]*: (1) failure to establish a segregated Trust Account for the Estate; (2) failure to file petitions for instructions to engage in litigation which is not authorized in the will or trust instrument; (3) failure to use ordinary care and diligence in matters of the estate by not keeping accounts of expenditures; (4) not seek court approval and providing notice for preliminary distribution form the estate; (5) failure to transfer funds he removed from the estate to the trust; (6) secretly transferring money from the estate to himself, when he had acknowledge under penalty of perjury that he was not a beneficiary of the estate and that the trust was the only beneficiary; (7) published documents with the court on 9/7/2012, stating under oath that no advance distributions have been made, when at the time he had taken over 29 such payments for himself; (8) signing documents stating that all expenses of the estate had been paid no later than 9/7/2012 and yet according to Attorney Shekoyan who stated on the record the advance payments to Junior were for "expenses of the estate."
- **Duty of Attorney Shekoyan:** Probate Code § 10953 places a duty of due diligence upon Attorney Shekoyan *[citation to case law omitted]*
- **Conflict of interest:** Attorney Shekoyan represented Junior as Trustee; Junior as Executor; Junior personally in litigation; Junior as deceased executor; Sharon Panzak as Petitioner to become executor; Sharon Panzak as Petitioner to become successor trustee; the office of Public Administrator; his duty of loyalty is to the office of trustee and the office of executor and not personally to the person holding those offices; he had a duty to disclose all records ad information to the successors to those two offices, and he failed to do so; one the Court appointed the Public Administrator, Attorney Shekoyan failed to tell the Court or opposing parties of his conflict of interest and told the staff of the Public Administrator and County Counsel to not worry about the case, it was nothing and would go away once the accounting was accepted; Attorney Shekoyan breached his duty as an attorney and his duty of candor; he breached his duties by: (1) representing parties adverse to the trust and estate; (2) failing to properly turn over estate and trust files to the successor trustee and executor; (3) keeping confidential communications secret from the successor trustee and successor executor; (4) telling County Counsel and the Public Administrator to stand down and not diligently do their duties; (5) failure to disclose to: the Probate Court, the Beneficiaries, the Creditors, the Attorneys for Creditors, the successor trustee, the successor executre; (6) failure to disclose that there had been massive embezzlement from the estate by Junior, and affirmatively attempted to cover up the embezzlement and obtain immunity for Junior by (a) not reporting the embezzlement and (b) not providing proper notice of the accounting, (c) affirmatively making false statements on the record, (d) attempting to have the Court sign an Order ratifying the embezzlement to terminate Civil liability, (e) captioning the action as First and Final Accounting thereby attempting to obtain an Order which would extinguish civil liability of Junior; and (f) failing to list all know assets of the estate including accounts which had been embezzled.

Objector Gordon Panzak prays that the Court: (1) Order Attorney Shekoyan to produce Senior's last personal income tax return in its entirety; (2) Order Attorney Shekoyan to produce all bank records of Senior's estate and trust accounts; and (3) Order the Personal Representative Sharon Panzak to produce the records of Junior's bank accounts into which stolen money was deposited and show all disbursements of those funds.

~Please see additional page~

Declaration of Gordon Panzak in Support of Supplement to Objections to Inventory and Appraisal; and Objections to First and Final Accounting of John R. Panzak, Jr. attached to his Objections filed on 11/1/2013 states:

Gordon Panzak declares that:

- He is a named beneficiary of the Estate of John R. Panzak;
- He is a creditor of the Estate of John R. Panzak to the extent of **1.5 million** dollars;
- He has personal knowledge of the facts averred to and if called as a witness, under oath in a court of law, could competently testify to the truth of those matters;
- He is an Attorney for Creditor Charles Panzak;
- No notice was given to Gordon Panzak as a Creditor, Beneficiary, or an Attorney of Record for Creditor Charles Panzak, of any advance payments made to John Robert Panzak, Jr., from the Estate of John Robert Panzak, Sr. while creditors' claims were pending;
- Steven German prepared the taxes of John Robert Panzak, Sr., and had readily available all records of the Decedent's financial records;
- The Estate of John Robert Panzak, Sr. consisted primarily of assets easily traceable, i.e., stocks and bank accounts;
- No notice of the pending First and Final Accounting and Inventory and Appraisal was served upon him as a Beneficiary, Creditor, or Attorney for a Creditor/litigant.

Note: *Proof of Service* filed 11/1/2013 shows the *Supplement to Beneficiary's Objections to Inventory and Appraisal; and Beneficiary's Objections to First and Final Accounting; and Declaration in Support* were served by mail to Attorney James Shekoyan, County Counsel, and the Public Administrator on 11/1/2013.

Walter Jackson Burrus, Sr. (Estate) Case No. 12CEPR00090

Atty **Matsumoto, Russell D. (for Robert E. Dolan – Executor/Petitioner)**

(1) First and Final Account and Report of Administration of Estate by Robert E. Dolan as Executor and Petition for Its Settlement, (2) for Approval of Statutory Compensation to Personal Representative and Attorneys' Fees for Ordinary Services and for (3) Final Distribution

DOD: 07/26/11		
Cont. from 121113		
	Aff.Sub.Wit.	
✓	**Verified**	
✓	**Inventory**	
✓	**PTC**	
✓	**Not.Cred.**	
✓	**Notice of Hrg**	
✓	**Aff.Mail**	
	Aff.Pub.	
	Sp.Ntc.	
	Pers.Serv.	
	Conf. Screen	
	Letters	03/08/12
	Duties/Supp	
	Objections	
	Video Receipt	
	CI Report	
✓	**9202**	
✓	**Order**	
	Aff. Posting	
	Status Rpt	
	UCCJEA	
	Citation	
✓	**FTB Notice**	

ROBERT E. DOLAN, Executor, is Petitioner.

Account period: **07/26/11 – 08/28/13**

Accounting	-	**$340,896.62**
Beginning POH	-	**$310,125.00**
Ending POH (all cash)	-	**$292,981.04**
Executor (statutory)	-	**$9,577.93**
Attorney (statutory)	-	**$9,577.93**
Closing	-	**$2,500.00**

Distribution, pursuant to Decedent's Will, is to:

Robert E. Dolan, as trustee of the Jack Burrus Trust	-	**$271,325.18**

NEEDS/PROBLEMS/COMMENTS:

<u>CONTINUED FROM 12/11/13</u>

1. Notice of Hearing to:
   a. Kimberly Burrus
   b. Alexandria Perry
   c. James Burnham, Jr.
   d. Alyssa Burnham
   e. Robert Hayes
   f. Ashley Halbrook

   were each sent in "care of" another person. Pursuant to CA Rules of Court 7.51(a) – notice mailed to a person in care of another person is insufficient. Need Notice of Hearing with proof of direct service to the above persons.

Reviewed by: JF

Reviewed on: 01/07/14

Updates:

Recommendation:

File 5 – Burrus

7A Cheryl A. Smart (Estate) **Case No. 12CEPR00468**

Atty Wall, Jeffrey L. (for Kirk Hagopian – Administrator)

Status Hearing Re: Filing of the First Account and/or Petition for Final Distribution

DOD: 12/07/11		
Cont. from 090613, 110113, 111913		
	Aff.Sub.Wit.	
	Verified	
	Inventory	
	PTC	
	Not.Cred.	
	Notice of Hrg	
	Aff.Mail	
	Aff.Pub.	
	Sp.Ntc.	
	Pers.Serv.	
	Conf. Screen	
	Letters	
	Duties/Supp	
	Objections	
	Video Receipt	
	CI Report	
	9202	
	Order	
	Aff. Posting	
	Status Rpt	
	UCCJEA	
	Citation	
	FTB Notice	

KIRK HAGOPIAN, was appointed as Administrator with full authority and without bond on 07/26/12. Letters of Administration were issued on 08/01/12.

Inventory & Appraisal, partial no. 1 filed 05/31/13 - $80,268.71

Inventory & Appraisal, partial no. 2 filed 05/31/13 - $62,337.78

Minute Order from 07/26/12 set this matter for status regarding filing of the Accounting and/or Petition for Final Distribution.

Petition for Order Compelling Respondents to Account to Administrator; For Order Directing Transfer of Personal Property to Administrator or Decedent's Estate; and for Damages filed by Administrator on 10/09/13.

Report Regarding Status filed 10/17/13 by attorney Jeffrey Wall states: The Administrator retained Leigh Burnside to represent the estate in a proceeding to recover estate assets that may have been taken by Gaylene Bolanos and possibly others acting in concert with Ms. Bolanos. The Petition under Probate Code § 850 seeks to require Gaylene Bolanos and others to account for various estate assets that were entrusted to Ms. Bolanos that are now unaccounted for. The Petition further requests an Order directed the said parties to transfer any estate assets in their possession to the Administrator. There is an ongoing investigation of the parties being conducted by detectives at the Fresno Police Department.

NEEDS/PROBLEMS/COMMENTS:

<u>CONTINUED FROM 11/19/13</u>

1. Need First Account and/or Petition for Final Distribution.

Reviewed by: JF	
Reviewed on: 01/07/14	
Updates:	
Recommendation:	
File 7A – Smart	

13 Arthur M. Esqueda (Estate) Case No. 13CEPR00981

Atty **Dornay, Val J. (for Richard Esqueda – Petitioner – Brother)**

Petition for Letters of Administration; Authorization to Administer Under IAEA (Prob. C. 8002, 10450)

DOD: 07/01/2013			RICHARD ESQUEDA, brother is petitioner and requests appointment as Administrator without bond.	NEEDS/PROBLEMS/COMMENTS:
			All heirs waive bond and nominate petitioner to administer estate.	
Cont. from			Full IAEA – o.k.	
	Aff.Sub.Wit.		Decedent died intestate	
✓	Verified		Residence: Fresno Publication: The Business Journal	
	Inventory		**Estimated value of the Estate:** Personal property - $1,000.00 Real property - $170,000.00 **Total: - $171,000.00**	**Note: If the petition is granted status hearings will be set as follows:**
	PTC		Probate Referee: Rick Smith	• **Friday, 05/09/2014 at 9:00a.m. in Dept. 303** for the filing of the inventory and appraisal **and**
	Not.Cred.			• **Friday, 03/13/2015 at 9:00a.m. in Dept. 303** for the filing of the first account and final distribution.
✓	Notice of Hrg			Pursuant to Local Rule 7.5 if the required documents are filed 10 days prior to the hearings on the matter the status hearing will come off calendar and no appearance will be required.
✓	Aff.Mail	w/o		
✓	Aff.Pub.			
	Sp.Ntc.			
	Pers.Serv.			
	Conf. Screen			
✓	Letters			
✓	Duties/Supp			
	Objections			
	Video Receipt			
	CI Report			
	9202			
✓	Order			
	Aff. Posting			**Reviewed by:** LV
	Status Rpt			**Reviewed on:** 01/07/2014
	UCCJEA			**Updates:**
	Citation			**Recommendation:** Submitted
	FTB Notice			**File 13 – Esqueda**

17 **Parmie Foster (Estate)** **Case No. 06CEPR01177**

Atty **Magness, Marcus D. (for Anna N. Foster – Administrator)**

Probate Status Hearing Re: Status of Administration; Filing of an Account or Petition for Final Distribution

DOD: 02/26/01 **Cont. from 011813, 032213, 062113, 082313, 103013** Aff.Sub.Wit. Verified Inventory PTC Not.Cred. Notice of Hrg Aff.Mail Aff.Pub. Sp.Ntc. Pers.Serv. Conf. Screen Letters Duties/Supp Objections Video Receipt CI Report 9202 Order Aff. Posting Status Rpt UCCJEA Citation FTB Notice	**ANNA N. FOSTER**, daughter/Administrator with limited IAEA with bond of $100,000, is petitioner. Letters issued 5/11/2007. **Background:** • Sole asset of estate is real property located in Fresno. The value of the real property at the date of death was $65,000.00. • Decedent died intestate, survived by five children who are now living, and the living issue of two children who are now deceased. • Since decedent's death, Petitioner has advanced funds for property taxes and homeowner's insurance. • Department of Health Services filed a creditor's claim for $17,181.64, which was allowed by Petitioner on 10/30/07. There is no cash in estate to pay creditor's claim or to reimburse Petitioner for advanced funds. **Order Confirming Sale of Real Property** was entered 03/05/13. **Status Report filed 08/22/13** states: The sole asset of the estate was sold for $51,000.00. Prior to escrow closing, it was discovered that a $12,000.00 Deed of Trust was recorded on the property in 1981. The Administrator was unable to locate the holders of the Deed of Trust. In accordance with Probate Code § 10362, Administrator sought and obtained an Ex Parte order authorizing the sale of the Property free and clear of the Deed of Trust and requiring the net proceeds of the sale be impounded with the Court. The Property sustained significant damage when it was vacated for the final walk through. The Buyers wrote a counter-offer at a reduced price of $45,000.00, which the Administrator rejected and the sale went through for $51,000.00. The net proceeds of the sale have been impounded with the Court pending resolution of the Deed of Trust issue. Administrator filed a Petition to Determine Interest in Real Property to ascertain who is entitled to the net proceeds of the sale that is set for hearing on 09/30/13. Administrator also obtained an order authorizing notice by publication. Administrator's attorney's office has received numerous phone calls regarding the petition. To date, no one has claimed to be the beneficiary of the Deed of Trust. Upon resolution of the 850 Petition, Administrator will prepare and file her First and Final Account and take the requisite steps to close the estate. Continued on Page 2	**NEEDS/PROBLEMS/ COMMENTS:** **OFF CALENDAR** **Final Account and Petition for Distribution filed 12/30/13 and set for hearing on 02/03/14** **Reviewed by:** JF **Reviewed on:** 01/07/14 **Updates:** **Recommendation:** **File 17 - Foster**

Dept. 303, 9:00 a.m. Wednesday, January 8, 2014

18 John R. Panzak Living Trust 11-27-2000 Case No. 13CEPR00196

Atty **Kruthers, Heather H., of County Counsel's Office (for Public Administrator, Successor Trustee)**

Status Hearing

<table>
<tr><td colspan="3">DOD: 3/12/2010</td><td rowspan="30">JOHN R. PANZAK, JR., son, served as Trustee of the JOHN ROBERT PANZAK LIVING TRUST dated 11/27/2000 since the Decedent's death in March 2010.

Beneficiaries of the Decedent's Will are John R. Panzak, Jr., Gordon Panzak, and the JOHN ROBERT PANZAK LIVING TRUST; beneficiaries of the JOHN ROBERT PANZAK LIVING TRUST are John R. Panzak, Jr., and Gordon Panzak.

Petition for Appointment of Successor Trustee was filed 3/11/2013 by SHARON PANZAK, spouse, stating the Successor Trustee, JOHN R. PANZAK, JR., died on 2/15/2013, and requesting she be appointed successor trustee.

Objections to and Opposition to Sharon Panzak's Petition for Appointment of Successor Trustee was filed 4/24/2013 by GORDON PANZAK, claiming the position of successor trustee vested in him no later than 3/18/2013 as the second named successor trustee of the Trust.

Minute Order dated 4/29/2013 from the hearing on Sharon Panzak's petition for appointment of successor trustee states: "The petition is denied as to Sharon Panzak and the Court appoints the PUBLIC ADMINISTRATOR as successor trustee. Matter is set on 7/8/2013 for Status Hearing."

Order Appointing Public Administrator as Successor Trustee was filed 5/22/2013.

Minute Orders dated 7/8/2013, 8/5/2013, 10/7/2013, and 11/6/2013 state only continuation dates of the Status Hearing, ending with the 1/8/2014 continuance.</td><td rowspan="25">NEEDS/PROBLEMS/COMMENTS:

<u>Continued from 11/6/2013</u>.
Minute Order states Mr. Paloutzian is appearing specially for Attorney James Shekoyan.</td></tr>
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<tr><td colspan="3">Cont. from 070813, 080513, 100713, 110613</td></tr>
<tr><td></td><td>Aff.Sub.Wit.</td><td></td></tr>
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<tr><td></td><td>Status Rpt</td><td></td><td>Reviewed by: LEG</td></tr>
<tr><td></td><td>UCCJEA</td><td></td><td>Reviewed on: 1/7/14</td></tr>
<tr><td></td><td>Citation</td><td></td><td>Updates:</td></tr>
<tr><td></td><td>FTB Notice</td><td></td><td>Recommendation:</td></tr>
<tr><td></td><td></td><td></td><td>File 18 – Panzak</td></tr>
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Sa'mya Laneeece Jackson (GUARD/P) Case No. 13CEPR00961

Atty Bradford, Michelle M (Pro Per –Petitioner-Maternal Aunt)

Petition for Appointment of Guardian of the Person (Prob. C. 1510)

Age: 3		
Cont. from		
	Aff.Sub.Wit.	
✓	Verified	
	Inventory	
	PTC	
	Not.Cred.	
✓	Notice of Hrg	
✓	Aff.Mail	w/
	Aff.Pub.	
	Sp.Ntc.	
	Pers.Serv.	n/a
✓	Conf. Screen	
✓	Letters	
✓	Duties/Supp	
	Objections	
	Video Receipt	
✓	CI Report	
	9202	
✓	Order	
	Aff. Posting	
	Status Rpt	
✓	UCCJEA	
	Citation	
	FTB Notice	

TEMPORARY EXPIRES 01/08/2014

MICHELLE M. BRADFORD, Maternal Aunt, is Petitioner.

Father: Anthony Jackson (Deceased)
Mother: Cynthia Watkins (Deceased)

Paternal Grandfather: Unknown, Declaration of Due Diligence filed 12/19/2013
Paternal Grandmother: Unknown, Declaration of Due Diligence filed on 12/19/2013

Maternal Grandfather: Norman Watkins, served by mail on 12/03/2013
Maternal Grandmother: Veronica McDaniels, served by mail on 12/03/2013

Siblings: Alveon Moultrie- served by mail on 12/03/2013, Aniyah Moultrie

Petitioner states guardianship is necessary to obtain the minor's WIC vouchers, medical card and food stamps, and enroll her in preschool. The minor also needs to see a psychologist to help her with the death of her mother, who was shot, while she was present, by her father. The minor has been with Petitioner since 9-13-13.

Court Investigator Jennifer Young's report filed 12/20/2013.

NEEDS/PROBLEMS/COMMENTS:

1. Need proof of service fifteen (15) days prior to the hearing of the Notice of Hearing along with the a copy of the Petition for Appointment of Guardian or consent and waiver of notice for:
    - Paternal Grandfather (Unknown) – Unless the Court dispenses with notice

Note: Declaration of Due Diligence filed on 12/19/2013 states unable to locate someone who is unknown.

- Paternal Grandmother (Unknown) – Unless the Court dispenses with notice

Note: Declaration of Due Diligence filed on 12/19/2013 states unable to locate someone who is unknown.

Reviewed by: LV	
Reviewed on: 01/07/2014	
Updates:	
Recommendation:	
File 20 – Jackson	